

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA	*	CRIMINAL NO. 09-321
v.	*	SECTION: “N”
DIANN TALLIEU	*	VIOLATION: 18 U.S.C. § 1343

* * *

FACTUAL BASIS

The government and the defendant, **DIANN TALLIEU**, do hereby stipulate and agree the following facts set forth a sufficient factual basis for the crime to which the defendant is pleading guilty and if this case had gone to trial, the government would have proved beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible exhibits, the following facts:

From on or about 2001 and continuing through on or about August 1, 2008, **TALLIEU** worked as a book keeper for New Orleans merchants in the Eastern District of Louisiana known and identified by their initials for privacy purposes as K.A. Witnesses would testify that part of **TALLIEU’S** duties encompassed maintaining the company’s books, financial records, and paying small bills. The government would introduce testimony to show that **TALLIEU** had the authority to sign checks from a designated checking account with Whitney Bank (hereinafter “**special**

account”) in order to pay the company’s utility bills and other small invoices when the owners were out of town. The owners/managers of K.A. would testify that **TALLIEU** was not authorized in any capacity to use these funds for her personal use and benefit.

Special Agents from the Secret Service and witnesses from K.A. would testify about the scheme and artifice to defraud that was executed by **TALLIEU**. Evidence would show that **TALLIEU** would take customer checks and deposit them into the special account instead of the company’s operating account. Once these checks were deposited into the special account, **TALLIEU** would write checks made payable to cash and negotiate them, or write checks to herself and deposit them into her personal accounts. She would also make electronic fund payments from the special account to her various credit cards. The deposits that she made into her personal account over the course of the years totaled \$1,327,287.38, and the electronic payments she made from the special account to her credit cards totaled \$578,662.12. **TALLIEU** attempted to conceal the scheme by retrieving the company’s monthly bank statements, and then destroying the bank statements and cancelled checks from the special account.

The government would call a financial analyst to testify that **TALLIEU** stole \$1,905,949.50 from K.A. by utilizing the above described scheme. An owner of K.A. would also testify that **TALLIEU** received a letter that was addressed to him from a vice president of Whitney Bank regarding suspicious activity with the special account. On August 2, 2008, **TALLIEU** told the owner that she opened the letter by mistake, saw the note from the banker concerning the special account, and realized that her mistakes were to blame for the suspicious activity with the account. She then gave the owner the envelope that contained the letter from Whitney Bank, copies of checks, deposit tickets, and \$2,000 in cash as restitution for the money that she mistakenly took from the

special account. After examining the letter from Whitney Bank regarding the suspicious activity with the special account, the owners of K.A. terminated **TALLIEU**.

Witnesses from Whitney Bank and American Express would testify that on or about June 12, 2007, the defendant, **TALLIEU**, for purposes of executing the scheme to defraud her employer, did knowingly cause to be transmitted in interstate commerce by means of wire communication an electronic funds payment of \$4,896.00 from K.A.'s **special account** with Whitney Bank in New Orleans, Louisiana, to Wachovia Bank in Winston-Salem, North Carolina, for the purpose of making a payment on her credit card account with American Express.

The above information comes from an investigation conducted by Special Agents of United States Secret Service, a review of various banking records, interviews conducted during the investigation, and records subpoenaed into a federal grand jury.

DIANN TALLIEU
Defendant

PATRICK FANNING
Attorney for Defendant

SPIRO LATSIS
Assistant U.S. Attorney